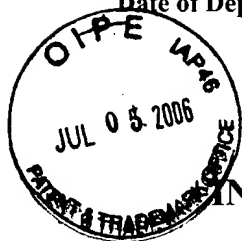


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Attorney Docket No. 28069-547 CIP2



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANTS: Parikh
APPLICATION NO. 09/282,471 EXAMINER: James M. Spear
FILING DATE: March 31, 1999 ART UNIT: 1618
FOR: **Fenofibrate Microparticles**

Mail Stop: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

**AMENDMENT IN RESPONSE TO THE JANUARY 6, 2006 NON-FINAL
OFFICE ACTION**

Dear Sir:

This Amendment is submitted under 37 C.F.R. §1.111 in reply to the January 6, 2006 non-final Office Action received in the above-identified patent application. With a three-month petition for extension of time and corresponding fee, this response is due on or before July 6, 2006.

Entry and consideration of this responsive Amendment are respectfully requested at the time of examination of the subject application.

Please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims that begin on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.

A Conclusion is found on page 15 of this paper.